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(Original Signature of Member)

111TH CONGRESS  
2D SESSION

# H. R.

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To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Haiti.

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## IN THE HOUSE OF REPRESENTATIVES

Mr. RANGEL (for himself, Mr. CAMP, Mr. CLYBURN, Mr. CANTOR, and [see ATTACHED LIST of cosponsors]) introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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# A BILL

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Haiti.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. ACCELERATION OF INCOME TAX BENEFITS FOR**  
4 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**  
5 **LIEF OF VICTIMS OF EARTHQUAKE IN HAITI.**

6 (a) IN GENERAL.—For purposes of section 170 of the  
7 Internal Revenue Code of 1986, a taxpayer may treat any  
8 contribution described in subsection (b) made after Janu-

1 ary 11, 2010, and before March 1, 2010, as if such con-  
2 tribution was made on December 31, 2009, and not in  
3 2010.

4 (b) CONTRIBUTION DESCRIBED.—A contribution is  
5 described in this subsection if such contribution is a cash  
6 contribution made for the relief of victims in areas af-  
7 fected by the earthquake in Haiti on January 12, 2010,  
8 for which a charitable contribution deduction is allowable  
9 under section 170 of the Internal Revenue Code of 1986.

10 (c) RECORDKEEPING.—In the case of a contribution  
11 described in subsection (b), a telephone bill showing the  
12 name of the donee organization, the date of the contribu-  
13 tion, and the amount of the contribution shall be treated  
14 as meeting the recordkeeping requirements of section  
15 170(f)(17) of the Internal Revenue Code of 1986.